Reg. No. B.G. 202.

The Mysore Gazette

PUBLISHED BY AUTHORITY

(EXTRAORDINARY)

PART IV—2-A

BANGALORE, SATURDAY, OCTOBER 16, 1965
(ASVIJA 24, SAKA ERA 1887.)

No. 200

MYSORE LEGISLATIVE ASSEMBLY

NOTIFICATION

No. 10526—L.A., dated Bangalore, 16th October 1965.

Under Rule 63 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly, the Speaker has been pleased to order the publication in the *Mysore Gazette* of **The Mysore Sales Tax (Amendment) Bill, 1965,** together with the Statement of Objects and Reasons relating thereto, and the Bill and the Statement of Objects and Reasons are accordingly published for general information.

THE MYSORE SALES TAX (AMENDMENT) BILL, 1965.

A Bill further to amend the Mysore Sales Tax Act 1957.

WHEREAS it is expedient further to amend the Mysore Sales Tax Act, 1957 (Mysore Act 25 of 1957);

BE it enacted by the Mysore State Legislature in the Sixteenth Year of the Republic of India as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Mysore Sales Tax (Amendment) Act, 1965.

(2) It shall come into force on such date as the State Government may by notification in the official Gazette appoint.

2. **Amendment of section 5.**—In section 5 of the Mysore Sales Tax Act, 1957 (hereinafter referred to as the principal Act),—

(1) in the second proviso to sub-section (1), for the words "gunny bags and bardans", the words "gunny bags and bardans and hessian cloth" shall be substituted ;

(2) in sub-section (2), for the words, figures and brackets "on the sale of any goods in respect of which he has furnished a declaration under sub-section (4) of section 8 of the Central Sales Tax Act, 1956", the words, figures and brackets "on the sale of any goods which he has purchased in the course of inter-state trade or commerce in respect of which the concessional rate of tax under clause (b) of sub-section (1) of section 8 of the Central Sales Tax Act, 1956, has been levied" shall be substituted ;

(3) after sub-section (3), the following sub-section shall be inserted, namely :—

"(3A) Notwithstanding anything contained in sub-section (1) or sub-section (3), the tax payable by a dealer in respect of any sale of goods mentioned in the Second Schedule by such dealer to a registered dealer for use by the latter as component part of any other goods mentioned in

that Schedule, which he intends to manufacture inside the State for sale, shall be at the rate of two per cent or the rate specified in the Second Schedule in respect of such goods whichever is lower on the turnover relating to such sale;

* * * * *

PROVIDED that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority.

Explanation:—For the purpose of this sub-section, "component part" means an article which forms an identifiable constituent of the finished product and which along with others goes to make up the finished product."

3. Amendment of section 12.—In section 12 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) When making any assessment under sub-section (3) the assessing authority may also direct the dealer to pay, in addition to the tax assessed, a penalty not exceeding one and a half times the amount of tax due on the turnover that was not disclosed by the dealer in his return or, in the case of failure to submit a return, one and a half times the tax assessed, as the case may be."

4. Amendment of section 12 B.—After sub-section (2) of section 12 B of the principal Act, the following proviso shall be inserted, namely:—

"Provided that in the case of an assessment made under clause (b) or clause (c), the assessing authority may make a fresh assessment under clause (a) if on the completion of the final assessment for the preceding year it is found that the amount of tax finally assessed for the

preceding year is more than the amount of tax provisionally fixed for the current year under clause (b) or clause (c)."

5. Amendment of section 13.—In section 13 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (2), the State Government may, subject to such conditions as may be prescribed, remit the whole or any part of the penalty payable in respect of any period by any person or class of persons."

6. Amendment of section 17.—In sub-section (1) of section 17 of the principal Act for the table of rates, the following table shall be substituted, namely :—

"

Total turnover	Rate
(i) Where the total turnover is not less than seven thousand and five hundred rupees but is less than ten thousand rupees.	Seven rupees and fifty paise per mensem.
(ii) Where the total turnover is not less than ten thousand rupees, but is less than fifteen thousand rupees.	Fifteen rupees per mensem.
(iii) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.	Twenty rupees mensem.
(iv) Where the total turnover is not less than twenty thousand rupees, but not more than twenty five thousand rupees.	Twenty five rupees per mensem.

",

7. Amendment of section 18 :—In section 18 of the principal Act, sub-sections (3) and (4) shall be omitted.

8. Amendment of section 22 :—In sub-section (1) of section 22 of the principal Act, for the words and figures " under section 20 or section 21 ", the words, figures and letter " under section 12A or section 20 or section 21 " shall be substituted.

9. Amendment of section 36:—For clause (c) of section 36 of the principal Act, the following clause shall be substituted, namely :—

" (c) subject to such conditions as may be prescribed, by an Accountant or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner, and duly authorised by the person whom he represents. "

10. Amendment of section 38.—In sub-section (2) of section 38 of the principal Act, after clause (j-4), the following clause shall be inserted, namely:—

"(j-5) the qualification and disqualification of Sales Tax Practitioners, the procedure for their enrolment, the fees payable for enrolment and the fees payable for annual renewal of such enrolment ;"

11. Amendment of the Second Schedule.—In the Second Schedule to the principal Act,—

(1) serial number 26 shall be omitted ;

(2) in the third column of serial number 37, for the words "two per cent", the words "four per cent" shall be substituted;

(3) serial number 41 shall be omitted;

(4) serial number 81 shall be omitted;

(5) after the entry relating to serial number 82, the following entry shall be inserted, namely:—

"83. Handlooms and parts and accessories thereof ....Two per cent"

12. Amendment of the Third Schedule :— In the Third Schedule to the principal Act,—

(1) in column 3 of serial number 4 for the abbreviation "do", the words "Purchase by the last dealer in the State liable to tax under this Act" shall be substituted ;

(2) serial number 6 shall be omitted ;

(3) in column 3 of serial number 7, for the abbreviation "do", the words "Purchase by the first or earliest of successive dealers in the State liable to tax under this Act," shall be substituted.

13. Amendment of the Fourth Schedule:—In the Fourth Schedule to the principal Act,—

(1) in the entry relating to serial number 5 (b), after the words "coconut and copra" in column 2, the following words shall be added, namely :—

> " Cardamom, castor seeds, Honge seeds, Neem seeds, Till (Gingelly) seeds, Kusum (Kardi) seeds and Niger (Ram Til);"

(2) in the entry relating to serial number 5 (d), for the entry in column 3 thereof, the words "Sale by the first or earliest of successive dealers in the State liable to tax under this Act," shall be substituted ;

(3) in column 4 of serial number 6, for the words " one per cent " the words " two per cent " shall be substituted.

14. Amendment of the Fifth Schedule :—In the Fifth Schedule to the principal Act,—

(1) in the entry relating to serial number 22, after item (iii), the following item shall be added, namely—

> " (iv) by canteens which are run in factories and other industrial concerns as an amenity provided for the employees of such factories or concerns on a " no profit " basis under the provisions of

the Factories Act, when such articles are sold, supplied or distributed to such employees.";

(2) after the entry relating to serial number 41, the following entry shall be added, namely:—

"42. Electrical instruments sold to Educational Institutions for use as teaching aids."

Statement of Objects and Reasons

With a view to augmenting the resources of the State, it is considered necessary to rationalise and remove the differences in the rate structure as compared to rates of tax in the neighbouring State. The opportunity has been taken to make certain other amendments considered necessary. Hence this Bill.

RAMAKRISHNA HEGDE

T. HANUMANTHAPPA,
Secretary.

Printed by the Director of Printing, Sty. & Publications at the Govt. Press, B'lore.

Reg. No. B.G. 202.

The Mysore Gazette

PUBLISHED BY AUTHORITY

(EXTRAORDINARY)

PART IV—2-A

BANGALORE, SATURDAY, OCTOBER 16, 1965
(ASVIJA 24, SAKA ERA 1887).

No. 201

MYSORE LEGISLATIVE ASSEMBLY.

NOTIFICATION.

Bangalore, dated 16th October 1965.

Under Rule 63 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly, the Speaker has been pleased to order the publication in the *Mysore Gazette* of **the Mysore Motor Vehicles Taxation (Amendment) Bill, 1965** together with the Statement of Objects and Reasons relating thereto, and the Bill and the Statement of Objects and Reasons are accordingly published for general information.

THE MYSORE MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1965.

A Bill further to amend the Mysore Motor Vehicles Taxation Act, 1957.

WHEREAS, it is expedient further to amend the Mysore Motor Vehicles Taxation Act, 1957 (Mysore Act 35 of 1957);

BE it enacted by the Mysore State Legislature in the Sixteenth year of the Republic of India as follows :—

1. Short title and commencement.—(1) This Act may be called the Mysore Motor Vehicles Taxation (Amendment) Act, 1965.

(2) It shall come into force on the first day of January 1966.

2. Amendment of the Schedule.—In the Schedule to the Mysore Motor Vehicles Taxation Act, 1957 (Mysore Act 35 of 1957),—

(1) in Part 'A', for item 3, the following item shall be substituted, namely :—

"3. Goods Vehicles.—

(i)	(a) Dot Motor Cycle trucks not exceeding 300 Kgs. in weight laden.	Rs. 45—00	Rs. 55—00
	(b) Vehicles not exceeding 1,000 kgs. in weight, laden.	79—00	112—00
	(c) Vehicles exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	145—00	212—00
	(d) Vehicles exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden.	172—00	252—00
	(e) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	212—00	312—00
	(f) Vehicles exceeding 3,000 kgs but not exceeding 4,000 kgs in weight laden.	270—00	405—00
	(g) Vehicles exceeding 4,000 kgs but not exceeding 5,500 kgs. in weight laden.	400—00	600—00
	(h) Vehicles exceeding 5,500 kgs but not exceeding 7,000 kgs. in weight laden.	500—00	750—00
	(i) Vehicles exceeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden.	600—00	900—00

	Rs.	Rs.
(j) Vehicles exceeding 8,500 kgs. but not exceeding 9,500 kgs. in weight laden.	650—00	975—00
(k) Vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden	700—00	1050—00
(l) Vehicles exceeding 10,500 kgs. in weight laden	800—00	1200—00
(ii) Additional Tax payable in respect of goods vehicles specified in paragraph (i) used for drawing trailers:—		
(a) For each trailer, not exceeding 1,000 kgs. in weight laden ...	50 00	75—00
(b) For each trailer, exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden	99—00	150—00
(c) For each trailer, exceeding 1,500 kgs. but not exceeding 2,000 kgs in weight laden ...	113—00	169—00
(d) For each trailer, exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden	158—00	236—00
(e) For each trailer, exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden	203 00	304—00
(f) For each trailer, exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden	300—00	450—00
(g) For each trailer, exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	375—00	563—00
(h) For each trailer, exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden	450—00	675—00
(i) For each trailer, exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight laden	487—50	731—25
(j) For each trailer, exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.	525—00	787—00
(k) For each trailer, exceeding 10,500 kgs. in weight laden	600— 00	900—00

Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer."

(2) in Part 'B' for item 5, the following item shall be substituted, namely :—

" 5. Goods Vehicles :—	Rs.	Rs.
(i) (e) Goods vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	84—00	101—00
(f) Goods vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden	45—00	135—00
(g) Goods vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden	58—00	174—00
(h) Goods vehicles exceeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden	78—00	231—00
(i) Goods vehicles exceeding 8,500 kgs. but not exceeding 9,500 kgs. in weight laden.	83—00	247—00
(j) Goods vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden	100—00	300—00
(k) Goods vehicles exceeding 10,500 kgs. in weight laden	120—00	360—00
(ii) Additional tax payable in respect of goods vehicles used for drawing trailers :—		
(a) For each trailer not exceeding 1,000 kgs. in weight laden ...	6—50	19—00
(b) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden	12—50	37—50
(c) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden	14—00	43—00
(d) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden	20—00	59—00
(e) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden	26—00	76—00
(f) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden	34—00	101—00
(g) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	44—00	161—00

	Rs.	Rs.
(h) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden	59—00	173—00
(i) For each trailer exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight laden	62—00	185—00
(j) For each trailer exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden	75—00	225—00
(k) For each trailer exceeding 10,500 kgs. in weight laden.	90—00	270—00

Statement of Objects and Reasons.

1. It is considered' necessary that for the effective implementation of the Fourth Five-Year Plan ways and means for the additional resources have to be devised for meeting the increased expenditure that has to be incurred to fulfil the financial and physical targets fixed to be completed and hence the levy of increased rates of taxes in respect of goods vehicles is inevitable.

2. The rates of levy of motor vehicles taxes in respect of goods vehicles of certain higher laden weight prevailing in Madras State are slightly higher than those prevailing in Mysore State. The rates of tax now sought to be increased on goods vehicles will be on par with the rates of taxes prevailing in Madras State. The intention to increase the rates of tax in respect of certain vehicles of higher laden weight is to increase the Government revenue. The estimated additional income from this increase is likely to be about 23 lakhs per annum.

D. DEVARAJ URS.

T. HANUMANTHAPPA,
Secretary.

Printed by the Director of Printing, Sty. & Publications at the Govt. Press, B'lore.